

Analysis of Productive Zakat Distribution and Management Practices at LAZ (Amil Zakat Institution) Sidogiri, Pasuruan, East Java

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Abstract

The aim of this research is to describe the management of productive zakat at LAZ Sidogiri and to analyze how productive zakat distribution practices are carried out at LAZ Sidogiri. Design/methodology/approach The design of this research is qualitative. Qualitative research is research to describe and analyze phenomena, events, social activities, attitudes, beliefs, perceptions, thoughts individually and in groups with specific objectives. The result was that the implementation of Rasulullah's management at the Sidogiri Amil Zakat Institution (LAZ) was carried out according to the rules, generally after centralization. This is not surprising because the Sidogiri Islamic Boarding School (PPS) is an Islamic boarding school that has long been associated with the Islamic religion and contains the ideology of its founder, Muhammad SAW, who taught his followers about the correct interpretation and application of Islamic teachings as well as their own teachings. In this way, the use of management applications automatically does not deviate from the professional standards set by Allah Ta'ala. The management system described here is called SIFAT (Siddiq, Istiqomah, Fathanah, Amanah, and Tabligh).

Keywords : Zakat, Distribution, Sidogiri Amil Zakat Institution

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1. INTRODUCTION

Zakat, one of the three pillars of Islam, emphasizes the importance of sharia fund management and fair allocation of wealth distribution. The concept of zakat reflects the individual and social obligation of society to give what they need to others. In the context of sharia fund management, zakat is the main instrument that helps achieve social goals and allocates funds in accordance with Islamic principles.

Zakat comes from the Arabic word "zakāh," which means "cleansing" or "growth." This concept describes the act of clearing one's possessions and ensuring the growth of wealth through giving to those in need. Zakat is not just a religious obligation, but also a means to achieve social and economic justice in society. According to the Qur'an:

"And they have certain rights in their property, for those who ask and those who start (businesses), as well as those who are given rights (according to the

provisions of the syara')," (Al-Qur'an, Al-Ma'arij: 24 - 25).

In Islamic history, zakat has been interpreted as a way to achieve social welfare and reduce inequality. In early Islamic governments, zakat was strictly enforced to support the development of social infrastructure such as roads, schools, hospitals, and welfare centers. This action helps in ensuring that zakat is used to address problems of poverty and inequality. The modern challenge faced in sharia financial management is integrating the concept of zakat into a more complex banking and financial system. Moreover, in the era of globalization and increasingly complicated finances, effective zakat management and fair distribution of wealth are important aspects in maintaining the integrity of sharia finance.

In many countries with a majority Muslim population, zakat has been integrated into the taxation

system and financial regulations. This creates a legal framework that allows efficient collection of zakat. However, the challenge that arises is how zakat is managed and allocated wisely to provide a significant impact on social welfare.

Research on zakat management in the context of sharia money is becoming increasingly important. There is a need for a better understanding of how to integrate zakat into an efficient banking system given the recent downturn in the global banking sector. This also hinders technological progress and innovation in the collection, distribution and handling of zakat. For example, in a complex global context, zakat also has the potential to contribute to sustainable development goals supported by the United Nations. Zakat has the potential to help fulfill basic needs such as education, health, clean air and clothing for those who are less well off. Therefore, effective distribution of zakat and fair distribution of wealth can help achieve the goal of continued development. In this article, we will review the Practice of Productive Zakat Distribution at LAZ (Lembaga Amil Zakat) Sidogiri, Pasuruan, East Java.

2. RESEARCH METHODS

research design is qualitative. Qualitative research is research to describe and analyze phenomena, events, social activities, attitudes, beliefs, perceptions, thoughts individually and in groups with specific objectives (Sukmadinata, 2011). Sugiono (2012) provides characteristics of qualitative research, namely: based on the philosophy of postpositivism, used to research the condition of natural objects, where the researcher is the key instrument, data collection techniques are triangulation, data analysis is inductive or qualitative, and the research results emphasize more meaning rather than generalization. Data was obtained from various literature studies, such as statutory documents, fiqh studies, and other relevant sources

3. RESULTS AND DISCUSSION

3.1. Productive Zakat Management

Management, which is also called management, is the procedure for paying zakat which has been explained by Islam and carried out by the Prophet SAW and his followers, the companions. In practice, this is often referred to as Islamic accounting, or Islamic management. This can be understood in terms of management principles, namely organizing everything in such a way as to achieve optimal goals

in accordance with the goals that have been set. On the contrary, Islam itself mandates that everything be done with integrity, speed, justice and kindness.

The implementation of Rasulullah's management at the Sidogiri Amil Zakat Institution (LAZ) is carried out according to the rules, generally after centralization. The founders of the Amil Zakat Institute (LAZ) are a group of friends from the Sidogiri Islamic Boarding School (PPS) itself, where PPS no longer causes a sensation in the wider community. Utilizing the resources of Rasulullah SAW, the implementation of management at the Sidogiri Amil Zakat Institution (LAZ) was realized. This is not surprising because the Sidogiri Islamic Boarding School (PPS) is an Islamic boarding school that has long been associated with the Islamic religion and contains the ideology of its founder, Muhammad SAW, who taught his followers about the correct interpretation and application of Islamic teachings as well as their own teachings. In this way, the use of management applications automatically does not deviate from the professional standards set by Allah Ta'ala. The management system described here is called SIFAT (Siddiq, Istiqomah, Fathanah, Amanah, and Tabligh).

3.2. Zakat Management at the Sidogiri Amil Zakat Institution (LAZ)

In the business world, Muslims usually use their emotions and increase their professionalism. Since only a few were successful, businesses were idealized in accordance with Islamic law and also met the needs of the general public. Based on the results of surveys and observations carried out secretly, there are several classifications of people's desires, including feelings of honesty and trustworthiness, and the group that received the highest assessment was Syar'i.

Not only that, business as one of the main means for "santri in sarong" to communicate the knowledge of muamalah fiqh which they learned from the "yellow book" through the economic theory of the Sidogiri Islamic Boarding School (PPS) which is based on sharia and has its uses in the study of muamalah fiqh is expected to be able to applied clearly and straightforwardly in the current wave of economic growth.

The aim of LAZ Sidogiri is to help the community in social matters and enable the community to help each other in economic matters. With the existence of LAZ Sidogiri, it is hoped that all

challenges faced by underprivileged communities can be overcome. Because, this organization functions as a means of uplifting society and preventing social unrest between relatives and the rich. Before carrying out zakat payments, LAZ Sidogiri carries out a thorough investigation to ensure compliance with managerial functions. Therefore, LAZ Sidogiri also needs to be vigilant in order to fulfill the stated goals. Under LAZ Sidogiri Pasuruan, the management or expenditure of zakat includes organizing, planning, action and control. (Halimah , 2014)

4. CONCLUSION

Based on the data that researchers have collected and analyzed above, this research aims to describe the practice and management of productive zakat savings at LAZ Sidogiri and analyze how productive zakat distribution practices are carried out at LAZ Sidogiri. It can be observed that LAZ Sidogiri has a consumer and productivity focused approach in managing zakat funds . In practice, this is often referred to as Islamic accounting, or Islamic management. This can be understood in terms of management principles, namely organizing everything in such a way as to achieve optimal goals in accordance with the goals that have been set. On the contrary, Islam itself mandates that everything be done with integrity, speed, justice and kindness.

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